

Exhibit L

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS**

In Re: :
:
W.R. GRACE & CO., et al., : Case No. 01-01139 (JKF) (Bankr. D. Del.)
:

**OBJECTIONS AND RESPONSES OF PETER A. KRAUS TO DEBTORS'
SUBPOENA REQUEST FOR DOCUMENTS**

Pursuant to Fed. R. Civ. P. 45(c)(2)(B), and by and through his counsel, Peter A. Kraus hereby objects and responds as follows to the document requests set forth in Debtors' Subpoena ("Subpoena") served on him.

ALL REQUESTS:

Mr. Kraus objects to all Requests to the extent that the documents requested are not relevant to his anticipated testimony in the Grace estimation proceeding. Mr. Kraus objects to all requests as unduly burdensome and designed for the purposes of harassment.

REQUEST NO. 1:

Mr. Kraus understands that the memorandum specified in Debtor's Request No. 1 is already in Debtors' possession. As regards the accompanying request for "[a]ny and all documents relating to" this memorandum, Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;

- (ii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure.

REQUEST NO. 2:

No documents responsive to this request are known at this time because Mr. Kraus is not in control of, nor specifically aware of, the precise nature and scope of his “anticipated testimony in the Estimation Proceeding.” The better source for any such information is counsel for the Asbestos Claimants’ Committee in the bankruptcy case.

REQUEST NO. 3:

There is no specified time period for this request. Documents already exchanged with “Grace” that relate to “settlements with Grace” should already be in Grace’s possession and Mr. Kraus therefore objects to producing such documents again to Grace on the basis of undue and unreasonable burden under the circumstances.

As regards any other documents “relating to the settlement with Grace,” Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;

- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request improperly seeks to obtain documents against law firms with which Mr. Kraus is or formerly was associated, and regarding claimants for whom Mr. Kraus did not personally serve as counsel.

REQUEST NO. 4:

There is no specified time period for this request. Documents already exchanged with “Grace” that relate to “the dismissal [of] any claims” against Grace should already be in Grace’s possession and Mr. Kraus therefore objects to producing such documents again to Grace on the basis of undue and unreasonable burden under the circumstances.

As regards any other documents relating to the “the dismissal [off] any claims” against Grace,” Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;
- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;

- (iv) the request improperly seeks to obtain documents against law firms with which Mr. Kraus is or formerly was associated, and regarding claimants for whom Mr. Kraus did not personally serve as counsel.

REQUEST NO. 5:

Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;
- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request improperly seeks to obtain documents against law firms with which Mr. Kraus is or formerly was associated, and regarding claimants for whom Mr. Kraus did not personally serve as counsel.

REQUEST NO. 6:

Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;

- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request improperly seeks to obtain documents against law firms with which Mr. Kraus is or formerly was associated, and regarding claimants for whom Mr. Kraus did not personally serve as counsel;
- (v) the request constitutes an improper effort to conduct additional discovery against the law firm of Waters & Kraus, which firm has already been the subject of extensive discovery in connection with the bankruptcy case and in the face of an agreement which firm had obtained Grace's agreement, as a condition to responding to certain discovery, that no further discovery against the law firm would be sought;
- (vi) Grace has previously been provided with the information sought for the law firm Waters & Kraus pursuant to an agreement with the firm that if it responded to such discovery, no further discovery against the law firm would be sought.

REQUEST NO. 7:

Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;

- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;
- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request improperly seeks to obtain documents against law firms with which Mr. Kraus is or formerly was associated, and regarding claimants for whom Mr. Kraus did not personally serve as counsel;
- (v) the request constitutes an improper effort to conduct additional discovery against the law firm of Waters & Kraus, which firm has already been the subject of extensive discovery in connection with the bankruptcy case in the face of an agreement which firm had obtained Grace's agreement, as a condition to responding to certain discovery, that no further discovery against the law firm would be sought.
- (vi) Grace has previously been provided with certain of the information sought for the law firm Waters & Kraus pursuant to an agreement with the firm that if it responded to such discovery, no further discovery against the law firm would be sought.

REQUEST NO. 8:

Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;
- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request constitutes an improper effort to conduct additional discovery against the law firm of Waters & Kraus, which firm has already been the subject of extensive discovery in connection with the bankruptcy case and in the face of an agreement which firm had obtained Grace's agreement, as a condition to responding to certain discovery, that no further discovery against the law firm would be sought;
- (v) Grace has previously been provided with the information sought for the law firm Waters & Kraus pursuant to an agreement with the firm that if it responded to such discovery, no further discovery against the law firm would be sought.

REQUEST NO. 9:

Mr. Kraus has no documents responsive to Request No. 9.

REQUEST NO. 10:

Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;
- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request constitutes an improper effort to conduct additional discovery against the law firm of Waters & Kraus, which firm has already been the subject of extensive discovery in connection with the bankruptcy case and in the face of an agreement which firm had obtained Grace's agreement, as a condition to responding to certain discovery, that no further discovery against the law firm would be sought.

REQUEST NO. 11:

Mr. Kraus objects on the following grounds:

- (i) the request is vague and ambiguous;
- (ii) the request necessarily requires the production of obviously privileged internal communications of counsel and obviously privileged communications between counsel and client;

- (iii) the request imposes an undue and unreasonable burden under the circumstances, and purports to impose an obligation not imposed by the Federal Rules of Civil Procedure;
- (iv) the request constitutes an improper effort to conduct additional discovery against the law firm of Waters & Kraus, which firm has already been the subject of extensive discovery in connection with the bankruptcy case and in the face of an agreement which firm had obtained Grace's agreement, as a condition to responding to certain discovery, that no further discovery against the law firm would be sought;
- (v) Grace has previously been provided with certain of the information sought for the law firm Waters & Kraus pursuant to an agreement with the firm that if it responded to such discovery, no further discovery against the law firm would be sought.

REQUEST NO. 12:

Mr. Kraus has no such documents at this time, but he will bring with him to his deposition any responsive non-privileged documents.

Date: October 22, 2007

/s/ Charles S. Siegel
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CERTIFICATE OF SERVICE

I, Natalie Ramsey, hereby certify that on this 22nd day of October, 2007, I caused a true and correct copy of the foregoing *Objections and Responses of Peter A. Kraus to Debtors' Subpoena Request for Documents* to be served by U.S. First Class mail, postage paid, addressed as follows:

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